

**Cross Walk - General Ledger to New Financial Statement Formats
Master Schedule**

Line #	Line Title	Account Numbers
	ASSETS	
A - 1	Fund Balance with Treasury	1010--1019 (Less held for Treasury)
A - 2	Cash and other monetary assets	1110--1200
A - 3	Accounts Receivable: Public, Net	1310,1314,1316,1317,1319,1322,1324,1327,1332, 1360,1369,1412,1413,1452 (less Treas)
A - 4	Accts Receivable: Due from Federal Agencies	1318,1321,1323,1325,1331,1341,1411 (less Treas)
A - 5	Loans & Interest Receivable, Net	1312,1342,1349,1352,1354,1359,1399,1922
A - 6	Operating Materials and Supplies	1510,1519
A - 7	Other Inventory	1520--1569
A - 8	Stockpile Materials - Helium	1570,1579
A - 9	Investments: Treasury Securities	1610,1611(non-custodial),1691
A - 10	Investments: Public Securities	1690
A - 11	Buildings, Structures and Facilities	1710--1740, 1749
A - 12	Equipment, Vehicles and Aircraft	1750--1839
A - 13	Other Plant and Equipment	1741,1748,1891--1899
A - 14	Stewardship Land	
A - 15	Available from Contract Authority	1920
A - 16	Non-Current and Unmatured Receivables	1370
A - 17	Unmatured Timber Sales Contracts	1990
A - 18	Other	1991
A - 19	General Investigations Costs	1993
A - 20	Power Rights	1994
A - 21	Royalty Mgt: Fund Balance with Treasury	Fund Balance (1000's Custodial)
A - 22	Royalty Mgt: Escrow Investments	Royalty A/R (1300's & 1400's Custodial)
A - 23	Royalty Mgt: Accounts Receivable, Net	Investments MMS (1600's Custodial)
A - 24	Held for Others: Non-Royalty Management	
A - 25	Royalty Mgt: Funds Transferable to Treas and Other	Misc A/R (net) (1300's & 1400's Miscellaneous)
	LIABILITIES AND NET POSITION	
L - 1	Accounts Payable to the Public	2112,2114,2122
L - 2	Accrued Payroll and Benefits	2193,2194,2210,2211
L - 3	Advances and Deferred Credits - Public	2130,2312,2322
L - 4	Other Deferred Revenue - Public	2342,2352,2400,2402
L - 5	Undistributed Royalty Collections - Public	2400,2590, 2990,2991, 2992 (Custodial)
L - 6	Other Liabilities to the Public	2180,2192,2940,2992
L - 7	Accounts Payable - Federal	2111,2113,2121
L - 8	Receipts Transferable to Treasury	2970 (2990,2991, miscellaneous)
L - 9	Other Amounts Payable to Treasury	2990,2991 (not custodial or miscellaneous)
L - 10	Notes Payable to Treasury	2141,2510
L - 11	Undistributed Special Receipt Fund Collections - Federal	2993
L - 12	Deferred Revenue and Other - Federal	2191,2311,2321,2330,2351,2401
L - 13	Unfunded payroll costs	2220,2231
L - 14	Other unfunded liabilities	2195,2920,2922,2950
L - 15	Unrecorded Contingent Liabilities	
Q - 1	Unexpended Appropriations	3100 (Post-Close)
Q - 2	Other Results of Operations	3300 (Post-Close)
	Expenses	
E - 1	Operating Expenses	6111,6112,6122
E - 2	Cost of Goods Sold - To the Public	6161,6500,6912
E - 3	Cost of Goods Sold - To Federal Agencies	6121,6130,6140,6400,6911
E - 4	Depreciation and Amortization	6114,6116, 6150
E - 5	Bad Debts and Writeoffs	6113
E - 6	Interest on Borrowing from Treasury	6310
E - 7	Other Interest Expense	6330,6331
E - 8	Other Expenses	6900,6910,6920

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Line #	Line Title	Account Numbers
	Revenues	
R - 1	Sales of Goods and Services to the Public	5102,5202,5210,5212
R - 2	Sales of Goods and Services to Federal Agencies	5101,5201,5211,5213
R - 3	Interest -- Federal	See above
R - 4	Interest, Penalties and Insurance Guarantee Premiums	5301,5311
R - 5	Other Revenues	5302,5312,5502
R - 6	Total Other Revenues	5901,5902
	Custodial: Mineral Lease Collections	
C - 1	Rents and Royalties	5200's
C - 2	Offshore Lease Sales	5100's
C - 3	Other	5901 & 5902
C - 4	Interest Earned - Federal Investments	#5301
C - 5	Amortized Discount (Note 9) - Federal Investments	#5311
C - 6	Total Transferred to Others	5990,5991,5992
	Change in Net Position	
N - 1	Net Costs of Operations	Net Costs of Operations from CONS-2
N - 2	Appropriations Expensed	5700
N - 3	Collections for Custodial Activities	All 5000's from Custodial (not 5990's_)
N - 4	Abandoned Mine Fees Collected	5909
N - 5	Net Loss on Disposition of Assets	7110 & 7210
N - 6	Transfers to Others	Net of Accounts 5990,5991,5992 and 6990
N - 7	Prior Period Adjustments	Account #7400
N - 8	Decrease in Appropriated Capital	Change in Account #3100
N - 9	Decrease in Invested Capital	Non-Op Changes in accounts #1700 through 1899
N - 10	Other Non-Operating Changes	Non-Op Changes in accounts #1600's, & 1900's

**Cross Walk - General Ledger to New Financial Statement Formats
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Acct #	Account Description	Bal Sheet	Net Cost	Custodial	Net Position
1010	Fund Balance with Treasury	A-1 A-21			
1011	Open Balance PFY OBL Authority	A-1 A-21			
1012	Open Balance PFY UNOBL Authority	A-1 A-21			
1014	Appropriation Transfers (SF-1151)	A-1 A-21			
1015	SF224 Disbursements	A-1 A-21			
1016	SF224 Collections	A-1 A-21			
1017	Non-SF224 Transactions	A-1 A-21			
1018	3rd Party Draft Disbursement	A-1 A-21			
1019	Non-SF224 Payroll	A-1 A-21			
1110	Undeposited Collections	A-2			
1120	Imprest Funds	A-2			
1190	Other Cash	A-2			
1191	Overnight Deposits	A-2			
1200	Foreign Currency	A-2			
1310	Accounts Receivable	A-2			
1312	Loan Interest Receivable	A-5			
1314	Accounts Receivable--Overdue Travel Advances	A-3			
1316	Cancelled Checks Pending Confirmation	A-3			
1317	Allowance for Doubtful Accounts--Earned Unbilled--	A-3			
1318	Allowance for Doubtful Accounts--Federal	A-4			
1319	Allowance for Doubtful Accounts--Public	A-3			
1321	Accounts Receivable--Billed--Federal	A-4			
1322	Accounts Receivable--Billed--Public	A-3			
1323	Accounts Receivable--Special Revenue--Federal	A-4			
1324	Accounts Receivable--Special Revenue--Public	A-3			
1325	Accounts Receivable--Imprest Fund	A-4			
1327	Accounts Receivable--Refund--Public	A-3			
1331	Accounts Receivable--Unbilled--Federal	A-4			
1332	Accounts Receivable--Unbilled--Public	A-3			
1341	Interest Receivable--Federal	A-4			
1342	Interest Receivable--Public	A-5			
1349	Allowance for Doubtful Interest Receivable	A-5			
1352	Loans Receivable--Public	A-5			
1354	Loans Receivable--Unbilled--Public	A-5			
1359	Allowance for Doubtful Loans Receivable	A-5			
1360	Interest Receivable	A-3			
1369	Allowance for Doubtful Interest Receivable	A-3			
1370	Deferred & Unmature Receivable	A-16			
1399	Allowance for Subsidy	A-5			
1411	Advances--Federal	A-4			
1412	Advances--Public	A-3			
1413	Advances--Travel	A-3			
1452	Prepayments--Public	A-3			
1510	Inventory for Agency Operation	A-6			
1519	Allowance for Loss on Agency Inventory	A-6			
1520	Inventory for Sale	A-7			
1521	Inventory for Sale--Refined	A-7			
1522	Inventory for Sale--Unrefined	A-7			
1529	Allowance for Loss on Sales Inventory	A-7			
1540	Inventory--Work In Process	A-7			
1541	Forfeited Property Held for Sale	A-7			
1549	Allowance for Loss on Work In Process	A-7			
1560	Other Inventory	A-7			
1561	Inventory--Helium Conservation Reserve	A-7			
1562	Inventory--Natural Gas	A-7			
1563	Inventory--Storage Rights	A-7			
1569	Allowance for Loss on Other Inventory	A-7			
1570	Stockpiled Materials	A-8			
1579	Allowance for Loss on Stockpiled Materials	A-8			
1610	Federal Securities (At Par)	A-9 A-23			
1611	Federal Securities--Unamortized Prem/Disc	A-9 A-23			
1690	Other Investments	A-10 A-23			
1691	Time Certificates of Deposit	A-9 A-23			

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Acct #	Account Description	Bal Sheet	Net Cost	Custodial	Net Position
1710	Land	A-11			
1720	Construction in Progress	A-11			
1730	Buildings	A-11			
1739	Accum Depreciation--Buildings	A-11			
1740	Other Structures, Facilities	A-11			
1741	Roads, Bridges and Trails	A-13			
1748	Accum Depreciation--Roads, Bridges and Trails	A-13			
1749	Accum Depreciation--Other Structures	A-11			
1750	Equipment	A-12			
1755	Equipment on Loan	A-12			
1759	Accum Depreciation--Equipment	A-12			
1810	Assets Under Capital Lease (ACLU)	A-12			
1819	Accum Depreciation--ACLU	A-12			
1830	Data Processing Software	A-12			
1831	Data Processing Software Development	A-12			
1839	Accum Depreciation--Data Processing Software	A-12			
1891	Other Fixed Assets	A-13			
1892	Investigation and Development	A-13			
1893	Nonreimbursable Capital Investigation	A-13			
1899	Accum Depreciation--Other Fixed Assets	A-13			
1920	Unrequisitioned Authority/Appropriated	A-15			
1922	Rights to Cash Via Borrowing	A-5			
1990	Unmatured Timber Sales Contracts	A-17			
1991	Other Assets	A-18			
1993	Other Assets--Clearing Account	A-19			
1994	Power Rights	A-20			
2111	Accounts Payable--Federal	L-7			
2112	Accounts Payable--Public	L-1			
2113	Travel Liability--Clearing--Public	L-7			
2114	Third Party Draft TV Clearing	L-1			
2121	Disbursements in Transit--Federal	L-7			
2122	Disbursements in Transit--Public	L-1			
2130	Contract Holdbacks--Public	L-3			
2141	Accrued Interest Payable--Federal	L-10			
2180	Estimated Liability--Loan Guarantees	L-6			
2191	Other Accrued Liabilities--Federal	L-12			
2192	Other Accrued Liabilities--Public	L-6			
2193	Funded Payroll Liability--Federal	L-2			
2194	Funded Payroll Liability--Public	L-2			
2195	Other Accrued Liabilities--Unfunded--Federal	L-14			
2210	Accrued Funded Payroll and Benefits	L-2			
2211	Accrued Funded Annual Leave	L-2			
2220	Accrued Unfunded Annual Leave	L-13			
2231	Other Accrued Unfunded Payroll Benefits	L-13			
2311	Advances from Other--Federal	L-12			
2312	Advances from Other--Public	L-3			
2321	Deferred Credits--Federal	L-12			
2322	Deferred Credits--Public	L-3			
2330	Special Reserves--Public	L-12			
2342	Billed--Deferred Revenue--Public	L-4			
2351	Unbilled Deferred Revenue--Federal	L-12			
2352	Unbilled Deferred Revenue--Public	L-4			
2400	Deposit--Suspense Liability	L-4 L-5			
2401	Deposit--Suspense Liability--Federal	L-12			
2402	Deposit--Suspense Liability--Public	L-4			
2510	Borrowing from Treasury	L-10			
2590	Other Debt	L-5			
2920	Contingent Liabilities	L-14			
2922	Estimated Liability to Lenders	L-14			
2940	Capital Lease Liabilities	L-6			
2950	Other Liabilities -- Subsidy Undisbursed Loans	L-14			
2970	Resources Payable to Treasury	L-8			
2990	Other Liabilities	L-5 L-8 L-9			

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Acct #	Account Description	Bal Sheet	Net Cost	Custodial	Net Position
2991	Other Liabilities--Federal	L-5 L-8 L-9			
2992	Other Liabilities--Public	L-5 L-6			
2993	Undistributed Collections	L-11			
3100	Appropriated Capital	Q-1 (post close)			
3110	Subsidy Capital	Q-1 (post close)			
3210	Capital Investments	Q-2 (post close)			
3220	Transfer in without Reimbursement	Q-2 (post close)			
3230	Transfer out without Reimbursement	Q-2 (post close)			
3310	Cumulative Results of Operations	Q-2 (post close)			
3315	Special Fund Transfers Out	Q-2 (post close)			
3320	Net Results of Operations	Q-2 (post close)			
3400	Donations and Other Items	Q-2 (post close)			
3500	Deferred Liquidating Cash Authority	Q-2 (post close)			
3501	Future Funding Requirements	Q-2 (post close)			
3610	Uncollected Revenue, Miscellaneous Receipts	Q-2 (post close)			
3625	Miscellaneous Receipts, Sect II, SF224	Q-2 (post close)			
3626	Miscellaneous Receipts, Sect III, SF224	Q-2 (post close)			
3627	Fund Return General Fund Non-SF-224	Q-2 (post close)			
4042	Anticipated Borrowing Authority				
4047	Anticipated Repayment--Treasury Borrowings				
4060	Anticipated Collections--Public				
4070	Anticipated Collections--Federal				
4110	Appropriations Realized				
4114	Appropriations Withdrawn				
4115	Appropriations Realized				
4119	Other Appropriations Realized				
4120	Appropriations Anticipated				
4131	Contract Authority without Liquidated Appropriations				
4132	Contract Authority with Liquidated Appropriations				
4133	Contract Authority Lapsed				
4141	Borrowing Authority--Definite				
4142	Borrowing Authority--Indefinite				
4147	Repayment--Treasury Borrowing				
4160	Anticipated Transfers--Current FY Authority				
4171	Appropriations Transfers--Obligated				
4172	Appropriations Transfers--Unobligated				
4181	Anticipated Transfers PFY Authority--Obligated				
4182	Anticipated Transfers PFY Authority--Unobligated				
4190	Transfers--Prior Year Budget Resources				
4201	Financing Fund Resources				
4210	Anticipated Reimbursements, Other Income				
4211	Estimated Reimbursements Allotted				
4212	Estimated Reimbursements Sub-Allotted				
4213	Estimated Reimbursements Allocated				
4220	Reimbursable Orders Accepted				
4230	Unfilled Customer Orders--Unobligated				
4241	Unfilled Customer Orders--Obligated--Federal				
4242	Unfilled Customer Orders--Obligated--Public				
4250	Reimbursements Earned				
4259	Earned Reimbursement Adjustment				
4261	Actual Collections--Fees				
4262	Actual Collections--Loan Principal				
4263	Actual Collections--Loan Interest				
4264	Rental of Collateral				
4265	Sale of Collateral				
4266	Other Actual Collections -- Non Federal				
4271	Actual Program Fund Subsidy--Current				
4273	Interest from Treasury				
4310	Anticipated Recoveries--Prior Year--Obligated				
4320	Actual Recoveries--Prior Year--Obligat4ed				
4350	Cancelled Authority				
4391	Restoration/Writeoff/Withdrawal				
4392	Withdrawal by Recission--Unobligated Balances				

**Cross Walk - General Ledger to New Financial Statement Formats
Sorted by Account Number**

Acct #	Account Description	Bal Sheet	Net Cost	Custodial	Net Position
4395	Authority Unavailable -- PL				
4410	Budget Resources Not Available--Public Law				
4440	Revolving Funds Available Apportionment				
4450	Authority Available for Apportionment				
4511	Apportionment Available--Category-A				
4512	Apportionment Available--Category-B				
4513	Apportionment Available--Other				
4514	Reimbursable Apportionment Available				
4520	Allocations to Others				
4530	Allocations From Others				
4540	Internal Fund Distributions Issued				
4550	Internal Fund Distributions Received				
4560	Funds Available for Allotment				
4570	Allotments Issued				
4610	Allotment/Allocation Available Commitments Obligated				
4615	Reimbursable Allotment Available Obligated				
4620	Other Funds Available Commitments Obligated				
4630	Other Funds Unavailable Commitments Obligated				
4650	Expired Authority				
4651	Downward Spending Adjustments--Expired Authority				
4652	Upward Spending Adjustments--Expired Authority				
4700	Commitments Available--Obligated				
4801	Undelivered Orders--Federal				
4802	Undelivered Orders--Public				
4850	Prior Year Unliquidated Obligations				
4860	Prior Year Unliquidated Obligations--Contra				
4901	Expended Appropriations--Federal				
4902	Expended Appropriations--Public				
5101	Revenue from Goods Sold--Federal		R-2	C-2	
5102	Revenue from Goods Sold--Pubic		R-1	C-2	
5201	Revenue from Services Provided--Federal		R-2	C-1	
5202	Revenue from Services Provided--Public		R-1	C-1	
5210	Revenue Equipment Replacement		R-1	C-1	
5211	Revenue from Services Billed -- Federal		R-2	C-1	
5212	Revenue from Services Billed -- Public		R-1	C-1	
5213	Revenue Funded Accrued Annual Leave		R-2	C-1	
5301	Interest and Penalty Revenue--Federal		R-3	C-4	
5302	Interest and Penalty Revenue--Public		R-4		
5311	Interest and Penalties Billed--Federal		R-3	C-5	
5312	Interest and Penalties Billed--Public		R-4		
5502	Insurance/Guarantee Premium--Public		R-5		
5700	Appropriated Capital Used				N-2
5901	Other Revenue--Federal		R-6	C-3	
5902	Other Revenue--Public		R-6	C-3	
5990	Contra Revenue			C-6	N-6
5991	Contra Revenue--Federal			C-6	N-6
5992	Contra Revenue--Public			C-6	N-6
5909	Abandoned Mine Fees				N-4
6111	Operating Expense - Funded		E-1		
6112	Operating Expense - Future Funded		E-1		
6113	Operating Expense - Other Unfunded		E-5		
6114	Depreciation Expense		E-4		
6116	Depreciation--Reimbursable Funds		E-4		
6121	Accrued Annual Leave Expense		E-1		
6122	Operating Expense Unfunded -- Public		E-1		
6130	Reimbursable Expenses		E-3		
6140	Capital Expense - Appropriated Funds		E-3		
6150	Depreciation Expense - Revolving Funds		E-4		
6161	Bad Debt Expense -- Funded		E-2		
6190	Contra Bad Debt		E-2		
6310	Interest Expense to Treasury		E-6		
6330	Other Interest Expense		E-7		
6331	Capitalized Lease Interest Expense		E-7		

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Acct #	Account Description	Bal Sheet	Net Cost	Custodial	Net Position
6400	Benefit Program Expenses		E-3		
6500	Cost of Goods Sold		E-2		
6900	Other Expense Discounts Lost -- Direct		E-8		
6910	Other Expense Discounts Lost -- Reimbursable		E-8		
6911	Other Expenses - Funded		E-3		
6912	Other Expenses - Unfunded		E-2		
6920	Other Expense Discounts Lost -- Capital Assets		E-8		
6990	Contra Expense				N-6
7110	Gains on Disposition of Assets		R-7		
7190	Other Gains		R-7		
7210	Loss on Disposition of Assets		R-7		
7290	Other Losses		R-7		
7300	Extraordinary Items		R-7		
7400	Prior Period Adjustments				N-7
9999	JV Clearing Account				

Cross Walk - General Ledger to New Financial Statement Formats
Sorted by Financial Stmt Line

Line Ref	Line Title and Accounts		Comments
STATEMENT OF FINANCIAL POSITION			
A-1	Fund Balance with Treasury		
	1010	Fund Balance with Treasury	See also A-21
	1011	Open Balance PFY OBL Authority	See also A-21
	1012	Open Balance PFY UNOBL Authority	See also A-21
	1014	Appropriation Transfers (SF-1151)	See also A-21
	1015	SF224 Disbursements	See also A-21
	1016	SF224 Collections	See also A-21
	1017	Non-SF224 Transactions	See also A-21
	1018	3rd Party Draft Disbursement	See also A-21
	1019	Non-SF224 Payroll	See also A-21
A-2	Cash and other monetary assets		
	1110	Undeposited Collections	
	1120	Imprest Funds	
	1190	Other Cash	
	1191	Overnight Deposits	
	1200	Foreign Currency	
	1310	Accounts Receivable	
A-3	Accounts Receivable: Public, Net		
	1314	Accounts Receivable--Overdue Travel Advances	
	1316	Cancelled Checks Pending Confirmation	
	1317	Allowance for Doubtful Accounts--Earned Unbilled--Public	
	1319	Allowance for Doubtful Accounts--Public	
	1322	Accounts Receivable--Billed--Public	
	1324	Accounts Receivable--Special Revenue--Public	
	1327	Accounts Receivable--Refund--Public	
	1332	Accounts Receivable--Unbilled--Public	
	1360	Interest Receivable	
	1369	Allowance for Doubtful Interest Receivable	
	1412	Advances--Public	
	1413	Advances--Travel	
	1452	Prepayments--Public	
A-4	Accts Receivable: Due from Federal Agencies		
	1318	Allowance for Doubtful Accounts--Federal	
	1321	Accounts Receivable--Billed--Federal	
	1323	Accounts Receivable--Special Revenue--Federal	
	1325	Accounts Receivable--Imprest Fund	
	1331	Accounts Receivable--Unbilled--Federal	
	1341	Interest Receivable--Federal	
	1411	Advances--Federal	
A-5	Loans & Interest Receivable, Net		
	1312	Loan Interest Receivable	
	1342	Interest Receivable--Public	
	1349	Allowance for Doubtful Interest Receivable	
	1352	Loans Receivable--Public	
	1354	Loans Receivable--Unbilled--Public	
	1359	Allowance for Doubtful Loans Receivable	
	1399	Allowance for Subsidy	
	1922	Rights to Cash Via Borrowing	
A-6	Operating Materials and Supplies		
	1510	Inventory for Agency Operation	
	1519	Allowance for Loss on Agency Inventory	

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A-7	Other Inventory		
	1520	Inventory for Sale	
	1521	Inventory for Sale--Refined	
	1522	Inventory for Sale--Unrefined	
	1529	Allowance for Loss on Sales Inventory	
	1540	Inventory--Work In Process	
	1541	Forfeited Property Held for Sale	
	1549	Allowance for Loss on Work In Process	
	1560	Other Inventory	
	1561	Inventory--Helium Conservation Reserve	
	1562	Inventory--Natural Gas	
	1563	Inventory--Storage Rights	
	1569	Allowance for Loss on Other Inventory	
A-8	Stockpile Materials - Helium		
	1570	Stockpiled Materials	
	1579	Allowance for Loss on Stockpiled Materials	
A-9	Investments: Treasury Securities		
	1610	Federal Securities (At Par)	See also A-23
	1611	Federal Securities--Unamortized Prem/Disc	See also A-23
	1691	Time Certificates of Deposit	See also A-23
A-10	Investments: Public Securities		
	1690	Other Investments	See also A-23
A-11	Buildings, Structures and Facilities		
	1710	Land	General PP&E land only. If
	1720	Construction in Progress	significant, this would be a
	1730	Buildings	separate line item
	1739	Accum Depreciation--Buildings	
	1740	Other Structures, Facilities	
	1749	Accum Depreciation--Other Structures	
A-12	Equipment, Vehicles and Aircraft		
	1750	Equipment	
	1755	Equipment on Loan	
	1759	Accum Depreciation--Equipment	
	1810	Assets Under Capital Lease (ACLU)	
	1819	Accum Depreciation--ACLU	
	1830	Data Processing Software	
	1831	Data Processing Software Development	
	1839	Accum Depreciation--Data Processing Software	
A-13	Other Plant and Equipment		
	1741	Roads, Bridges and Trails	
	1748	Accum Depreciation--Roads, Bridges and Trails	
	1891	Other Fixed Assets	
	1892	Investigation and Development	
	1893	Nonreimbursable Capital Investigation	
	1899	Accum Depreciation--Other Fixed Assets	
A-14	Stewardship Land		
		No applicable general ledger accounts - no dollar amount appears on the general ledger	
A-15	Available from Contract Authority		
	1920	Unrequisitioned Authority/Appropriated	
A-16	Non-Current and Unmatured Receivables		
	1370	Deferred & Unmature Receivable	

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A-17	Unmatured Timber Sales Contracts		
	1990	Unmatured Timber Sales Contracts	
A-18	Other		
	1991	Other Assets	
A-19	General Investigations Costs		
	1993	Other Assets--Clearing Account	
A-20	Power Rights		
	1994	Power Rights	
A-21	Royalty Mgt: Fund Balance with Treasury		
	1010	Fund Balance with Treasury	See also A-1
	1011	Open Balance PFY OBL Authority	See also A-1
	1012	Open Balance PFY UNOBL Authority	See also A-1
	1014	Appropriation Transfers (SF-1151)	See also A-1
	1015	SF224 Disbursements	See also A-1
	1016	SF224 Collections	See also A-1
	1017	Non-SF224 Transactions	See also A-1
	1018	3rd Party Draft Disbursement	See also A-1
	1019	Non-SF224 Payroll	See also A-1
A-22	Royalty Mgt: Escrow Investments		
	Royalty A/R (1300's & 1400's Custodial)		
A-23	Royalty Mgt: Accounts Receivable, Net		
	1690	Other Investments	See also A-10
	1610	Federal Securities (At Par)	See also A-9
	1611	Federal Securities--Unamortized Prem/Disc	See also A-9
	1691	Time Certificates of Deposit	See also A-9
A-24	Held for Others: Non-Royalty Management		
A-25	Royalty Mgt: Funds Transferable to Treas and Other		
	Misc A/R (net) (1300's & 1400's Miscellaneous)		
L-1	Accounts Payable to the Public		
	2112	Accounts Payable--Public	
	2114	Third Party Draft TV Clearing	
	2122	Disbursements in Transit--Public	
L-2	Accrued Payroll and Benefits		
	2193	Funded Payroll Liability--Federal	
	2194	Funded Payroll Liability--Public	
	2210	Accrued Funded Payroll and Benefits	
	2211	Accrued Funded Annual Leave	
L-3	Advances and Deferred Credits - Public		
	2130	Contract Holdbacks--Public	
	2312	Advances from Other--Public	
	2322	Deferred Credits--Public	
L-4	Other Deferred Revenue - Public		
	2342	Billed--Deferred Revenue--Public	
	2352	Unbilled Deferred Revenue--Public	
	2402	Deposit--Suspense Liability--Public	

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	2400	Deposit--Suspense Liability	See also L-5
L-5	Undistributed Royalty Collections - Public		
	2400	Deposit--Suspense Liability	See also L-4
	2590	Other Debt	
	2992	Other Liabilities--Public	See also L-6
	2990	Other Liabilities	See also L-8 L-9
	2991	Other Liabilities--Federal	See also L-8 L-9
L-6	Other Liabilities to the Public		
	2992	Other Liabilities--Public	See also L-5
	2180	Estimated Liability--Loan Guarantees	
	2192	Other Accrued Liabilities--Public	
	2940	Capital Lease Liabilities	
L-7	Accounts Payable - Federal		
	2111	Accounts Payable--Federal	
	2113	Travel Liability--Clearing--Public	
	2121	Disbursements in Transit--Federal	
L-8	Receipts Transferable to Treasury		
	2970	Resources Payable to Treasury	
	2990	Other Liabilities	See also L-5 L-9
	2991	Other Liabilities--Federal	See also L-5 L-9
L-9	Other Amounts Payable to Treasury		
	2990	Other Liabilities	See also L-5 L-8
	2991	Other Liabilities--Federal	See also L-5 L-8
L-10	Notes Payable to Treasury		
	2141	Accrued Interest Payable--Federal	
	2510	Borrowing from Treasury	
L-11	Undistributed Special Receipt Fund Collections - Federal		
	2993	Undistributed Collections	
L-12	Deferred Revenue and Other - Federal		
	2191	Other Accrued Liabilities--Federal	
	2311	Advances from Other--Federal	
	2321	Deferred Credits--Federal	
	2330	Special Reserves--Public	
	2351	Unbilled Deferred Revenue--Federal	
	2401	Deposit--Suspense Liability--Federal	
L-13	Unfunded payroll costs		
	2220	Accrued Unfunded Annual Leave	
	2231	Other Accrued Unfunded Payroll Benefits	
L-14	Other unfunded liabilities		
	2195	Other Accrued Liabilities--Unfunded--Federal	
	2920	Contingent Liabilities	
	2922	Estimated Liability to Lenders	
	2950	Other Liabilities -- Subsidy Undisbursed Loans	
L-15	Unrecorded Contingent Liabilities		
	No dollar amount presented on the face of the financial statements		
Q-1	Unexpended Appropriations		
	3100	Appropriated Capital	Post close
	3110	Subsidy Capital	Post close
Q-2	Other Results of Operations		
	3210	Capital Investments	Post close

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	3220	Transfer in without Reimbursement	Post close
	3230	Transfer out without Reimbursement	Post close
	3310	Cumulative Results of Operations	Post close
	3315	Special Fund Transfers Out	Post close
	3320	Net Results of Operations	Post close
	3400	Donations and Other Items	Post close
	3500	Deferred Liquidating Cash Authority	Post close
	3501	Future Funding Requirements	Post close
	3610	Uncollected Revenue, Miscellaneous Receipts	Post close
	3625	Miscellaneous Receipts, Sect II, SF224	Post close
	3626	Miscellaneous Receipts, Sect III, SF224	Post close
	3627	Fund Return General Fund Non-SF-224	Post close
STATEMENT OF NET COSTS			
E-1	Operating Expenses		
	6111	Operating Expense - Funded	
	6112	Operating Expense - Future Funded	
	6121	Accrued Annual Leave Expense	
	6122	Operating Expense Unfunded -- Public	
E-2	Cost of Goods Sold - To the Public		
	6161	Bad Debt Expense -- Funded	
	6190	Contra Bad Debt	
	6500	Cost of Goods Sold	
	6912	Other Expenses - Unfunded	
E-3	Cost of Goods Sold - To Federal Agencies		
	6130	Reimbursable Expenses	
	6140	Capital Expense - Appropriated Funds	
	6400	Benefit Program Expenses	
	6911	Other Expenses - Funded	
E-4	Depreciation and Amortization		
	6114	Depreciation Expense	
	6116	Depreciation--Reimbursable Funds	
	6150	Depreciation Expense - Revolving Funds	
E-5	Bad Debts and Writeoffs		
	6113	Operating Expense - Other Unfunded	
E-6	Interest on Borrowing from Treasury		
	6310	Interest Expense to Treasury	
E-7	Other Interest Expense		
	6330	Other Interest Expense	
	6331	Capitalized Lease Interest Expense	
E-8	Other Expenses		
	6900	Other Expense Discounts Lost -- Direct	
	6910	Other Expense Discounts Lost -- Reimbursable	
	6920	Other Expense Discounts Lost -- Capital Assets	
R-1	Sales of Goods and Services to the Public		
	5102	Revenue from Goods Sold--Pubic	Non-custodial. See also C-2
	5202	Revenue from Services Provided--Public	Non-custodial. See also C-1
	5210	Revenue Equipment Replacement	Non-custodial. See also C-1
	5212	Revenue from Services Billed -- Public	Non-custodial. See also C-1
R-2	Sales of Goods and Services to Federal Agencies		
	5101	Revenue from Goods Sold--Federal	Non-custodial. See also C-2
	5201	Revenue from Services Provided--Federal	Non-custodial. See also C-1

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	5211	Revenue from Services Billed -- Federal	Non-custodial. See also C-1
	5213	Revenue Funded Accrued Annual Leave	Non-custodial. See also C-1
R-3	Interest -- Federal		
	5301	Interest and Penalty Revenue--Federal	Non-custodial. See also C-4
	5311	Interest and Penalties Billed--Federal	Non-custodial. See also C-4
R-4	Interest, Penalties and Insurance Guarantee Premiums		
	5302	Interest and Penalty Revenue--Public	
	5312	Interest and Penalties Billed--Public	
R-5	Other Revenues		
	5502	Insurance/Guarantee Premium--Public	
R-6	Total Other Revenues		
	5901	Other Revenue--Federal	Non-custodial. See also C-3
	5902	Other Revenue--Public	Non-custodial. See also C-3
R-7	Other Gains and Losses		
	7110	Gains on Disposition of Assets	
	7190	Other Gains	
	7210	Loss on Disposition of Assets	
	7290	Other Losses	
	7300	Extraordinary Items	
STATEMENT OF CUSTODIAL ACTIVITY			
C-1	Rents and Royalties		
	5201	Revenue from Services Provided--Federal	Custodial. See also R-2
	5202	Revenue from Services Provided--Public	Custodial. See also R-1
	5210	Revenue Equipment Replacement	Custodial. See also R-1
	5211	Revenue from Services Billed -- Federal	Custodial. See also R-2
	5212	Revenue from Services Billed -- Public	Custodial. See also R-1
	5213	Revenue Funded Accrued Annual Leave	Custodial. See also R-2
C-2	Offshore Lease Sales		
	5101	Revenue from Goods Sold--Federal	Custodial. See also R-2
	5102	Revenue from Goods Sold--Pubic	Custodial. See also R-1
C-3	Other		
	5901	Other Revenue--Federal	Custodial. See also R-6
	5902	Other Revenue--Public	Custodial. See also R-6
C-4	Interest Earned - Federal Investments		
	5301	Interest and Penalty Revenue--Federal	Custodial. See also R-3
C-5	Amortized Discount (Note 9) - Federal Investments		
	5311	Interest and Penalties Billed--Federal	Custodial. See also R-3
C-6	Total Transferred to Others		
	5990	Contra Revenue	See also N-6
	5991	Contra Revenue--Federal	See also N-6
	5992	Contra Revenue--Public	See also N-6
STATEMENT OF CHANGES IN NET POSITION			
N-1	Net Costs of Operations		
	From the Statement of Net Costs		

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N-2	Appropriations Expensed		
	5700	Appropriated Capital Used	
N-3	Collections for Custodial Activities		
	All 5000's from Custodial (not 5990's)		
N-4	Abandoned Mine Fees Collected		
	5909	Abandoned Mine Fees	
N-5	Net Loss on Disposition of Assets		(note: This line should probably appear instead on the Statement of Net Cost)
N-6	Transfers to Others		
	5990	Contra Revenue	
	5991	Contra Revenue--Federal	
	5992	Contra Revenue--Public	
	6990	Contra Expense	
N-7	Prior Period Adjustments		
	7400	Prior Period Adjustments	
N-8	Decrease in Appropriated Capital		
	'Computed. Change in Account #3100		
N-9	Decrease in Invested Capital		
	Computed. Non-Operating Changes in accounts #1700 through 1899		
N-10	Other Non-Operating Changes		
	Computed. Non-Operating Changes in accounts #1600's, & 1900's		